

STATE OF MICHIGAN
COURT OF APPEALS

GEORGE CHEDRAUE,

Petitioner-Appellant,

v

WAYNE COUNTY TREASURER,

Respondent-Appellee.

UNPUBLISHED
February 22, 2007

No. 266163
Tax Tribunal
LC No. 00-312371

Before: Meter, P.J., and O'Connell and Davis, JJ.

MEMORANDUM.

Petitioner appeals as of right from the Tax Tribunal's denial of his claim to a principal-residence exemption for the years 2001 through 2004. We remand.

After petitioner filed his claim of appeal in this Court, the Court granted petitioner's motion to add to the record. Petitioner provided new evidence concerning where he was registered to vote, the address on his driver's license, the address on his tax returns, and the address to which his yearly social security statements were sent. As petitioner concedes in his brief, the Tax Tribunal did not make any legal error given the evidence that was before it at the time. However, given this Court's order allowing the submission of additional evidence, we cannot properly review the Tax Tribunal's factual findings because the record now contains additional facts that were unavailable to the Tax Tribunal at the time of its decision. Moreover, the newly submitted evidence is sometimes conflicting. Resolving conflicting testimony and evidence is precisely the role of the fact finder. *Hitchingham v Washtenaw Co Drain Comm'r*, 179 Mich App 154, 159; 445 NW2d 487 (1989). The Tax Tribunal – not this Court – is better able to assess the veracity and weight of the newly submitted materials. Under the circumstances, we think it appropriate to remand this case to the Tax Tribunal for reconsideration of petitioner's claim to a principal-residence exemption in light of the new evidence submitted pursuant to this Court's order.

Remanded for consideration of the new evidence submitted by petitioner. We do not retain jurisdiction.

/s/ Patrick M. Meter
/s/ Peter D. O'Connell
/s/ Alton T. Davis